

Analyzing transactions into debit and credit parts

Cash

(1)	3,000.00	(2)	60.00
(4)	350.00	(4)	200.00
(11)	900.00	(5)	10.00
(11)	300.00	(10)	100.00
(18)	400.00	(15)	5.00
(25)	220.00	(16)	50.00
(30)	100.00	(22)	35.00
		(23)	30.00
		(26)	600.00

Supplies

(2)	60.00
(9)	500.00
(12)	50.00

Prepaid Insurance

(10)	100.00
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Janitor Supplies

(16)	50.00	(9)	500.00
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Derner Office Supplies

(12)	50.00
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James Lands, Capital

(1)	3,000.00
(11)	900.00

James Lands, Drawing

(26)	600.00
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Sales

(4)	350.00
(11)	300.00
(18)	400.00
(25)	220.00
(30)	100.00

Advertising Expense

(23)	30.00
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Miscellaneous Expense

(15)	5.00
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Rent Expense

(4)	200.00
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Repair Expense

(5)	10.00
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Utilities Expense

(22)	35.00
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